

# SCHOOL REPORTING

FY2017 New Charter School Directors

School Business Services

October 2015

# Financial and Student Reporting

- GS 115C-218.30
  - Schools shall comply with the Uniform Education Reporting System (UERS)
  - Subject to Audits
- Monthly Financial
- Student Accounting
- Ad hoc data collection

# UERS

- Required
- Accountable
- Basis for majority of reports to stakeholders
- We are only as good as the data you submit!

# Chart of Accounts

- Shows how the allotments were expended.
- This is the only financial communication between the Charters and DPI.
- DPI uses this data to communicate to the State Legislature, the State Budget Office, media and the Federal Government.

# Chart of Accounts

- Uniform Accounting System for all LEAs and Charters
- Information Gathering
- Consistency amongst LEAs and Charters
- Comparability between years
- Decision making tool
- [www.ncpublicschools.org/fbs/finance/reporting](http://www.ncpublicschools.org/fbs/finance/reporting)

# Chart of Accounts

- Data in the chart is used for:
  - Highly qualified teacher reporting
  - Teacher certification requirement (50% rule – brick and mortar)
  - Reporting to the General Assembly, Federal Government, media and general public on past and future education initiatives
  - Building the budget
  - Research and Statistics

# Account String

- Fund-Purpose-PRC-Object
- A-BBBB-CCC-DDD
- 1-5110-036-121

# Reading an Account Code

- 1-5110-036-411  
State - Regular Curricular - Charter Schools -  
Supplies and Materials
- 1-5270-036-121  
State - LEP - Charter Schools - Salary - Teacher
- 1-6550-036-171  
State – Transportation- Charter Schools - Salary  
Driver



# Datafile

- Submit these files to us on a monthly basis
  - Payroll
  - Accounts Payable
  - Software will create these files
  - Schedule:  
<http://www.ncpublicschools.org/fbs/finance/reporting/>
  - Review the files and reconcile
  - Provide you financial reports

# Financial Reports

Access these reports via WS\_FTP PRO Software

- ALTARPO1 - Budget Allotment Revision
- ALTINRP1 - Planning Allotments
- JHA 305 - Local Account Balance  
Reconciliation
- JHA 705 - Budget Balance Reconciliation
- JHA714 - Cash Balance Report
- Monitor - Monthly Monitoring Report

# Certificate of Occupancy

- PLEASE READ!!!!!!!!!!!!!!!!!!!!!!
- Following Forms NOT Processed Without CO

# Cash Management

- Establish a ACH bank account with the State Treasurer's Office. Allow 2 weeks
  - ACH Bank Account Authorization Form
  - Voided Check or Original Deposit Slip (Cannot accept temporary checks)
- Establish access to the Cash Management System (CMS) – Complete Security Forms
  - CICS Application Maintenance Form
  - RACF02 Site Security Officer Form
  - RACF03 RACF User ID Maintenance Form
- Complete Bill Action Code Form – ITS Access

# Cash Management

- Know the cash calendar and funds requirement date (FRD)
- Do not order more cash than needed to cover the current expenditures

**It is against state and federal law to hold their cash for more than 3 days.  
(GS147-86.11)**

Guidelines and forms

[www.ncpublicschools.org/fbs/finance/cash/](http://www.ncpublicschools.org/fbs/finance/cash/)

# Charter Financial Training

- Spring 2016 Date TBD – Education Building (DPI)
- Required
- Topics Covered – Financial Personnel
  - Forms Needed for access to systems
  - Cash Management
  - MSA (DPI General Ledger) System
  - Required Software
  - Chart of Accounts
  - Zero Out Process

# Student Accounting

- Principals Monthly Report (PMR)
  - Due Monthly
  - Submitted via PowerSchool
  - Source of Average Daily Membership (ADM)
  - Student Accounting Reports
- School Attendance and Student Accounting Manual:  
<http://www.ncpublicschools.org/fbs/accounting/manuals/>

# Student Accounting

- School Activity Report (SAR)
  - Who, What, When and Where of the School
  - Accuracy of Data
  - Uses of Data
- SAR Manual:  
<http://www.ncpublicschools.org/fbs/accounting/manuals/>



# Take Aways

- Data reporting is NOT optional (must be in our required format – on time)
  - Financial Datafile – UERS Transfer Schedule
  - PMR – PowerSchool
  - SAR – PowerSchool
- Board of Directors is responsible for data submitted
- Decisions made based on submitted data
- No access to funds until approximately 2 weeks after CO is submitted
- DPI Provides Cash Management Training (Required for all new schools)

# Contacts

- Financial Related Questions
  - Roxane Bernard (919) 807- 3725
- PMR Questions
  - Ozella Wiggins (919) 807-3757
- SAR Questions
  - Sandra Johnson (919) 807-3737